

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11
DOWLING COLLEGE,¹ : Case No. 16-75545 (REG)
Debtor. :
-----x

AFFIDAVIT OF SERVICE

STATE OF FLORIDA)
) ss
COUNTY OF ORANGE)

I, Marcia Uhrig, being duly sworn, depose and state:

1. I am a Director with Garden City Group, LLC, the proposed claims and noticing agent for the debtor and debtor-in-possession (collectively, the “Debtor”) in the above-captioned proceeding. Our business address is 1985 Marcus Avenue, Suite 200, Lake Success, New York 11042-1013.
2. On November 29, 2016, at the direction of Klestadt Winters Jureller Southard & Stevens, LLP (“Klestadt”), proposed counsel for the Debtor, I caused true and correct copies of the following document to be served by first class mail on the parties identified on Exhibit A annexed hereto (Securities Exchange Commission and Internal Revenue Service):

- **Voluntary Petition for Non-Individuals Filing for Bankruptcy [Docket No. 1].**

3. On November 29, 2016, also at the direction of Klestadt, I caused true and correct copies of the following documents (collectively, the “First Day Motions”) to be served by e-mail on the

¹ The Debtor in this chapter 11 case (as defined herein), together with the last four digits of the Debtor’s federal tax identification number, are as follows: Dowling College (7078). The mailing address for the Debtor is 150 Idle Hour Blvd, Oakdale, NY 11769.

parties identified on Exhibit B annexed hereto (Master Service List and Notice of Appearance Parties with e-mail addresses):

- **Motion of the Debtor for Entry of an Order Approving the Form and Manner of Notice of Commencement of the Debtor's Chapter 11 Case ("Motion to Approve Notice of Commencement") [Docket No. 4];**
- **Motion of the Debtor for Entry of an Administrative Order Establishing Case Management Procedures ("Case Management Procedures Motion") [Docket No. 5];**
- **Application for an Order Appointing Garden City Group, LLC, as Claims and Noticing Agent for the Debtor Pursuant to 28 U.S.C. § 156(c) and 11 U.S.C. § 105(a), *Nunc Pro Tunc* to the Petition Date ("Garden City Group, LLC Retention Application") [Docket No. 6];**
- **Debtor's Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code for an Order (I) Authorizing RSR Consulting, LLC to Continue to Provide the Debtor with a Chief Restructuring Officer and Additional Personnel, and (II) Designating Robert S. Rosenfeld as Chief Restructuring Officer to the Debtor Effective as of the Petition Date ("RSR Consulting, LLC Retention Application") [Docket No. 7];**
- **Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing Debtor (A) to Obtain Post-Petition Secured, Superpriority Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, and 364 and (B) to Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Adequate Protection to Pre-Petition Secured Creditors Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; and (III) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 4001(B) and 4001(C) ("DIP Financing and Cash Collateral Motion") [Docket No. 9];**
- **Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Closing and Balance Transfers of Certain Prepetition Bank Accounts; (II) Granting a Limited Waiver of Section 345 Investment and Deposit Requirements; and (III) Granting Related Relief ("Cash Management Motion") [Docket No. 10];**
- **Debtor's Motion for Entry of Interim and Final Orders Authorizing the Debtor to (I) Make Payments for Which Prepetition Payroll Deductions were Made and (II) Pay Union Obligations ("Employee Benefit Motion") [Docket No. 11];**
- **Motion of Debtor and Debtor in Possession, Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code, for Entry of Interim and Final Orders Authorizing the Debtor to (I) Continue its Existing Insurance Programs and**

Related Agreements, Including Premium Financing Agreement and (II) Pay Certain Prepetition Insurance Premiums, Claims and Related Expenses (“Insurance Finance Motion”) [Docket No. 12];

- **Debtor's *Ex Parte* Application for Entry of a Scheduling Order and Debtor's Motion for Entry of (I) an Order (A) Approving Bidding Procedures for the Sale of the Debtor's Oakdale Campus, (B) Scheduling an Auction and a Sale Hearing Related Thereto, (C) Approving the Form of Notice of the Auction and Sale Hearing, (D) Approving a Termination Fee and Expense Reimbursement; and (II) an Order (A) Approving Such Sale of the Oakdale Campus Free and Clear of Liens, Claims, Encumbrances and Other Interests, (B) Allowing the Payment of Certain Valid Lien Claims and (C) Related Relief (“Oakdale Sale Motion”)** [Docket No. 13];
- **Debtor's Motion for Entry of Interim and Final Orders (I) Approving Sale Procedures for the Sale of the Debtor's Residential Portfolio and (II) Approving Such Sales of the Debtor's Residential Portfolio Free and Clear of Liens, Claims, Encumbrance and Other Interests (“Residential Portfolio Sale Motion”)** [Docket No. 14];
- **Application for Interim and Final Orders Authorizing the Retention of A&G Realty Partners, LLC and Madison Hawk Partners, LLC as Real Estate Advisors to the Debtor, *Nunc Pro Tunc* to the Petition Date (“A&G Realty Partners, LLC and Madison Hawk Partners, LLC Retention Application”)** [Docket No. 15];
- **Application for Interim and Final Orders Authorizing the Retention of Douglas Elliman as Real Estate Broker to the Debtor, *Nunc Pro Tunc* to the Petition Date (“Douglas Elliman Retention Application”)** [Docket No. 16];
- **Application for an Order Approving the Retention of Klestadt Winters Jureller Southard & Stevens, LLP as General Bankruptcy Counsel to the Debtor, *Nunc Pro Tunc* to the Petition Date (“Klestadt Winters Jureller Southard & Stevens, LLP Retention Application”)** [Docket No. 17];
- **Application for an Order Approving the Retention of Ingerman Smith, LLP as Special Counsel to the Debtor, *Nunc Pro Tunc* to the Petition Date (“Ingerman Smith, LLP Retention Application”)** [Docket No. 18];
- **Application for an Order Approving the Retention of Smith & Downey, PA, as Special Counsel for the Debtor, *Nunc Pro Tunc* to the Petition Date (“Smith & Downey, PA Retention Application”)** [Docket No. 19];
- **Motion of Debtor, Pursuant to Section 365(a) of the Bankruptcy Code, to Reject Certain Unexpired Leases Effective as of the Petition Date (“Motion to Reject Certain Unexpired Leases”)** [Docket No. 20];

- **Motion for Entry of an Administrative Order, Pursuant to Local Rule 2016-1 and 11 U.S.C. §§ 105(a) and 331, Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (“Procedures for Compensation and Reimbursement Motion”)** [Docket No. 21];
- **Debtor's Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code and Bankruptcy Rule 9019 for an Order Authorizing the Debtor to Enter Into and Perform Under Plan Support Agreement (“Authorization to Perform Under Plan Support Agreement Motion”)** [Docket No. 22];
- **Declaration of Robert S. Rosenfeld, Chief Restructuring Officer of the Debtor, pursuant to Local Bankruptcy Rule 1007-4 in Support of First Day Motions (“First Day Declaration”)** [Docket No. 23]; and
- **Index of First Day Motions** [Docket No. 24].

5. On November 29, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Insurance Finance Motion** and the **First Day Declaration** to be served by e-mail on the parties identified on Exhibit C annexed hereto (Insurance Parties with e-mail addresses).

6. On November 29, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Employee Benefit Motion** and the **First Day Declaration** to be served by e-mail on the party identified on Exhibit D annexed hereto (Interested Party).

7. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **First Day Motions** to be served by overnight on the parties identified on Exhibit E annexed hereto (Master Service List Parties), and by e-mail on the parties identified on Exhibit F annexed hereto (Master Service List Parties with Updated E-mail Addresses).

8. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the following documents to be served by e-mail on the parties identified on Exhibit G annexed hereto (Master Service List and Notice of Appearance Parties with e-mail addresses)², and by

² Meyer Suozzi English & Klein, PC (“Meyer”) filed a Notice of Appearance after the initial e-mail service of the First Day Motions on the parties who filed Notices of Appearance. Accordingly, in addition to the documents listed under paragraph 8 herein, Meyer also received the First Day Motions via e-mail on December 1, 2016

overnight delivery on the parties identified on Exhibit E annexed hereto (Master Service List Parties):

- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Motion of the Debtor for Entry of an Order Approving the Form and Manner of Notice of Commencement of the Debtor's Chapter 11 Case** [Docket No. 30];
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Debtor's Motion for Entry of Emergency, Interim and Final Orders (I) Authorizing Debtor (A) to Obtain Post-Petition Secured, Superpriority Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, and 364 and (B) to Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Adequate Protection to Pre-Petition Secured Creditors Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; and (III) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 4001(b) and 4001(c) ("Order Scheduling Hearing on DIP Financing and Cash Collateral Motion")** [Docket No. 31];
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Motion of the Debtor for Entry of an Administrative Order Establishing Case Management Procedures** [Docket No. 32];
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider the Debtor's Application for an Order Appointing Garden City Group, LLC, as Claims and Noticing Agent for the Debtor Pursuant to 28 U.S.C. § 156(c) and 11 U.S.C. § 105(a), *Nunc Pro Tunc* to the Petition Date** [Docket No. 33];
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Debtor's Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code for an Order (I) Authorizing RSR Consulting, LLC to Continue to Provide the Debtor with a Chief Restructuring Officer and Additional Personnel, and (II) Designating Robert S. Rosenfeld as Chief Restructuring Officer to the Debtor Effective as of the Petition Date** [Docket No. 34];
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Closing and Balance Transfers of Certain Prepetition Bank Accounts; (II) Granting a Limited Waiver of Section 345 Investment and Deposit Requirements; and (III) Granting Related Relief ("Order Scheduling Hearing on Cash Management Motion")** [Docket No. 35];
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Debtor's Motion for Entry of Interim and Final Orders Authorizing the Debtor to (I) Make Payments for Which Prepetition Payroll Deductions were Made and (II) Pay Union Obligations ("Order Scheduling Hearing on Employee Benefit Motion")** [Docket No. 36];

- **Order Scheduling Emergency Hearing on Shortened Notice to Consider the Motion of the Debtor, Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code, for Entry of Interim and Final Orders Authorizing the Debtor to (I) Continue its Existing Insurance Programs and Related Agreements, Including Premium Financing Agreement and (II) Pay Certain Prepetition Insurance Premiums, Claims and Related Expenses (“Order Scheduling Hearing on Insurance Finance Motion”) [Docket No. 37];**
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Debtor’s Motion for Entry of Interim and Final Orders (I) Approving Sale Procedures for the Sale of the Debtor’s Residential Portfolio and (II) Approving Such Sales of the Debtor’s Residential Portfolio Free and Clear of Liens, Claims, Encumbrances and Other Interests (“Order Scheduling Hearing on Residential Portfolio Sale Motion”) [Docket No. 38];**
- ***Ex Parte* Order Scheduling a Hearing on Debtor’s Motion for an Order (A) Approving Bidding Procedures for the Sale of the Debtor’s Oakdale Campus, (B) Scheduling an Auction and a Sale Hearing Related Thereto, (C) Approving the Form and Manner of Notice of the Auction and Sale Hearing, and (D) Approving a Termination Fee and Expense Reimbursement (“Order Scheduling Hearing on Oakdale Sale Motion”) [Docket No. 39];**
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Debtor’s Application for Interim and Final Orders Authorizing the Retention of A&G Realty Partners, LLC and Madison Hawk Partners, LLC as Real Estate Advisors to the Debtor, *Nunc Pro Tunc* to the Petition Date [Docket No. 40];**
- **Order Scheduling Emergency Hearing on Shortened Notice to Consider Debtor’s Application for Interim and Final Orders Authorizing the Retention of Douglas Elliman as Real Estate Broker for the Debtor, *Nunc Pro Tunc* to the Petition Date [Docket No. 41];**
- **Notice of Hearing on Certain Filed Motions and Applications (“Notice of Hearing on First Day Motions”) [Docket No. 45];**
- **Notice of Hearing on Motion of Debtor, Pursuant to Section 365(a) of the Bankruptcy Code, to Reject Certain Unexpired Leases Effective as of the Petition Date (“Notice of Hearing on Motion to Reject Certain Leases”) [Docket No. 46];**
- **Notice of Hearing on Motion for Entry of an Administrative Order, Pursuant to Local Rule 2016-1 and 11 U.S.C. §§ 105(a) and 331, Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 47]; and**
- **Notice of Hearing on Debtor’s Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code and Bankruptcy Rule 9019 for an Order**

Authorizing the Debtor to Enter Into and Perform Under Plan Support Agreement [Docket No. 48].

9. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Order Scheduling Hearing on Insurance Finance Motion** and the **Notice of Hearing on First Day Motions** to be served by e-mail on the parties identified on Exhibit C annexed hereto (Insurance Parties with e-mail addresses).
10. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Insurance Finance Motion**, the **First Day Declaration**, the **Order Scheduling Hearing on Insurance Finance Motion**, and the **Notice of Hearing on First Day Motions** to be served by overnight delivery on the parties identified on Exhibit H annexed hereto (Insurance Parties).
11. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Order Scheduling Hearing on Employee Benefit Motion** and the **Notice of Hearing on First Day Motions** to be served by e-mail on the party identified on Exhibit D annexed hereto (Interested Party).
12. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Employee Benefit Motion**, the **First Day Declaration**, the **Order Scheduling Hearing on Employee Benefit Motion**, and the **Notice of Hearing on First Day Motions** to be served by overnight delivery on the parties identified on Exhibit I annexed hereto (Interested Parties).
13. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **DIP Financing and Cash Collateral Motion**, the **Cash Management Motion**, the **Oakdale Sale Motion**, the **Residential Portfolio Sale Motion**, the **First Day Declaration**, the **Order Scheduling Hearing on DIP Financing and Cash Collateral Motion**, the **Order Scheduling Hearing on Cash Management Motion**, the **Order Scheduling Hearing on Oakdale Sale Motion**, the **Order Scheduling Hearing on Residential Portfolio Sale Motion**,

and the **Notice of Hearing on First Day Motions** to be served by overnight delivery on the parties identified on Exhibit J annexed hereto (Secured Parties).³

14. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Residential Portfolio Sale Motion**, the **First Day Declaration**, the **Order Scheduling Hearing on Residential Portfolio Sale Motion**, and the **Notice of Hearing on First Day Motions** to be served by overnight delivery on the parties identified on Exhibit K annexed hereto (Potential Residential Portfolio Purchasers).

15. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Cash Management Motion**, the **First Day Declaration**, the **Order Scheduling Hearing on Cash Management Motion**, and the **Notice of Hearing on First Day Motions** to be served by e-mail on the party identified on Exhibit L annexed hereto (Banking Institution with e-mail address), and by overnight delivery on the parties identified on Exhibit M annexed hereto (Banking Institutions).

16. On November 30, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Motion to Reject Certain Unexpired Leases**, the **First Day Declaration**, and the **Notice of Hearing on Motion to Reject Certain Leases** to be served by overnight delivery on the parties identified on Exhibit N annexed hereto (Lease Counterparties).

17. On December 1, 2016, also at the direction of Klestadt, I caused true and correct copies of the **Oakdale Sale Motion**, the **First Day Declaration**, and the **Order Scheduling Hearing on Oakdale Sale Motion** to be served by e-mail delivery on the parties identified on Exhibit O annexed hereto (Potential Oakdale Purchaser).

³ The envelopes utilized in the services outlined in paragraphs 14 and 16 included a legend or slip-sheet which stated: "Important Legal Documents Enclosed: Please direct a copy of the contents of this envelope to the President, Managing or General Agent."

18. On December 1, 2016, also at the direction of Klestadt, I caused true and correct copies of the following document to be served by e-mail on the parties identified on Exhibit G annexed hereto (Master Service List and Notice of Appearance Parties with e-mail addresses):

- **Notice of Filing of Proposed Emergency Budget for Period Ending December 16, 2016** [Docket No. 49].

19. On December 1, 2016, also at the direction of Klestadt, I caused true and correct copies of the following document to be served by e-mail on the parties identified on Exhibit P annexed hereto (Master Service List and Notice of Appearance Parties, Insurance Parties, Interested Party, and a Banking Institution with e-mail addresses):

- **First Day Hearing Agenda** [Docket No. 50].

/s/ Marcia Uhrig
Marcia Uhrig

Sworn to before me this 1st day of
December, 2016

/s/ Aurora Q. Tufts
Aurora Q. Tufts
Notary Public, State of Florida
No. FF 014088
Commission Expires: May 2, 2017

EXHIBIT A

Name	Address1	Address2	Address3	Address4	City	State	Zip
INTERNAL REVENUE SERVICE	P.O. BOX 7346				PHILADELPHIA	PA	19101-7346
SECURITIES AND EXCHANGE COMMISSION	NORTHEAST REGIONAL OFFICE	ATTN JOHN MURRAY	WOOLWORTH BUILDING	233 BROADWAY	NEW YORK	NY	10279
SECURITIES EXCHANGE COMMISSION	ATTN GENERAL COUNSEL	100 F ST NE			WASHINGTON	DC	20549-2000
SECURITIES EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE	ATTN ANDREW CALAMARI, REGIONAL DIRECTOR	200 VESEY ST, STE 400		NEW YORK	NY	10281-1027

EXHIBIT B

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
ACA FINANCIAL GUARANTY CORP	ATTN: CARL MCCARTHY, ESQ.	555 THEODORE FREMD AVENUE SUITE C-205			RYE	NY	10580	cmccarthy@aca.com
ACA FINANCIAL GUARANTY CORP	ATTN: MARIA CHENG, MANAGING DIRECTOR	555 THEODORE FREMD AVENUE SUITE C-205			RYE	NY	10580	mcheng@aca.com
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: RICHARD J. MCCORD	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	rmccord@certilmanbalin.com
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: THOMAS J. McNAMARA	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554	tmcnamara@certilmanbalin.com
CIGNA HEALTH & LIFE INSURANCE CO	900 COTTAGE GROVE ROAD, B6LPA				HARTFORD	CT	06152	thomascarfagno@cigna.com
COHNREZNICK LLP	ATTN CHAD J. SHANDLER	4 BECKER FARM ROAD			ROSELAND	NJ	07068	Chad.Shandler@CohnReznick.com
GARDEN CITY GROUP, LLC	ATTN: IRA NIKELSBERG	1985 MARCUS AVENUE			LAKE SUCCESS	NY	11042	Ira.Nikelsberg@gardencitygroup.com
GARFUNKEL WILD, PC	ATTN ADAM T BERKOWITZ, ESQ	111 GREAT NECK RD			GREAT NECK	NY	11021	aberkowitz@garfunkelwild.com
INGERMAN SMITH, LLP	ATTN CHRISTOPHER J. CLAYTON	150 MOTOR PKWY, SUITE 400			HAUPPAUGE	NY	11788	cclayton@ingermannsmith.com
JOSEPH BEHAR	9 BROWN'S RIVER RD				SAYVILLE	NY	11782	Jbehar2@optonline.net
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: SEAN C. SOUTHARD, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036	ssouthard@klestadt.com
KLESTADT WINTERS JURELLER SOUTHARD & STEVENS, LLP	ATTN: LAUREN C. KISS, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036	lkiss@klestadt.com
LINDA ARDITO	5 TWO ROD ROAD				HUNTINGTON	NY	11743	Linda351@optonline.net
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN IAN A HAMMEL, ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111	ihammel@mintz.com
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN ERIC R BLYTHE, ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111	eblythe@mintz.com
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, PC	ATTN: P. MIYOKO SATO, ESQ.	ONE FINANCIAL CENTER			BOSTON	MA	02111	msato@mintz.com
NEW YORK STATE DEPARTMENT OF EDUCATION	ATTN:DR. JOHN D'AGATI, DEPUTY COMMISSIONER	89 WASHINGTON AVENUE			ALBANY	NY	12234	john.dagati@nysed.gov
OFFICE OF THE NEW YORK STATE ATTORNEY GENERAL	ERIC T SCHNEIDERMAN, ATTORNEY GENERAL	ATTN: PEGGY FARBER	120 BROADWAY, 24TH FLOOR		NEW YORK	NY	10271	Peggy.Farber@ag.ny.gov
OFFICE OF THE UNITED STATES ATTORNEY GENERAL	U.S. DEPARTMENT OF JUSTICE	ATTN:LORETTA E. LYNCH, ATTORNEY GENERAL	950 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20530-0001	askdoj@usdoj.gov
PSEG LI	ATTN BRIAN HASSAN	175 E OLD COUNTRY RD			HICKSVILLE	NY	11801	brian.hassan@pseg.com
RSR CONSULTING, LLC	ATTN: NEIL BIVONA	1330 AVENUE OF THE AMERICAS, SUITE 23A			NEW YORK	NY	10019	nbivona@rsrconsultingllc.com
RSR CONSULTING, LLC	ATTN: ROBERT S. ROSENFELD	1330 AVENUE OF THE AMERICAS, SUITE 23A			NEW YORK	NY	10019	rsrosenfeld@rsrconsultingllc.com
SCHULTE ROTH & ZABEL LLP	ATTN: BRIAN D. PFEIFFER	919 THIRD AVENUE			NEW YORK	NY	10022	brian.pfeiffer@srz.com
SCHULTE ROTH & ZABEL LLP	ATTN: NEIL S. BEGLEY, ESQ.	919 THIRD AVENUE			NEW YORK	NY	10022	neil.begley@srz.com
SECURITIES EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE	ATTN ANDREW CALAMARI, REGIONAL DIRECTOR	200 VESEY ST, STE 400		NEW YORK	NY	10281-1027	newyork@sec.gov
SEYED RAJI	24 PLEASANT LANE				SOUTHAMPTON	NY	11968	seyraji@aol.com
ST JOHNS UNIVERSITY	ATTN MARY PLANT	BERNADETTE LAVIN-MACDONALD CTR.	8000 UTOPIA PKWY		JAMAICA	NY	11439	plantm@stjohns.edu
STATEWIDE ROOFING INC	2120 FIFTH AVENUE				RONKONKOMA	NY	11779	reception@statewideroofingli.com
STIM & WARMUTH, PC	ATTN GLENN P WARMUTH	2 EIGHTH ST			FARMINGVILLE	NY	11738	gpw@stim-warmuth.com

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
STIM & WARMUTH, PC	ATTN PAULA J WARMUTH	2 EIGHTH ST			FARMINGVILLE	NY	11738	pjw@stim-warmuth.com
THE ALLEN J FLOOD COMPANIES, INC	TWO MADISON AVENUE				LARCHMONT	NY	10538	claims@ajfusa.com
UMB BANK, NATIONAL ASSOCIATION	ATTN: LAURA ROBERSON, SENIOR VICE PRESIDENT	2 SOUTH BROADWAY, SUITE 600			ST. LOUIS	MO	63102	laura.roberson@umb.com
UNITED STATES DEPARTMENT OF EDUCATION	FINANCIAL SQUARE	ATTN CHRISTOPHER CURRY	32 OLD SLIP, 25TH FLOOR		NEW YORK	NY	10005	christopher.curry@ed.gov
WE DRIVE YOU, INC	ATTN CHRIS CUKAR	700 AIRPORT BLVD, SUITE 250			BURLINGAME	CA	94010	chris.cukar@wedgeyou.com
WILMINGTON TRUST, NATIONAL ASSOCIATION	ATTN: JAY SMITH	25 SOUTH CHARLES STREET, 11TH FLOOR	MAIL CODE: MD2-CS58		BALTIMORE	MD	21201	jhsmit@wilmingtontrust.com

EXHIBIT C

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
ARC EXCESS & SURPLUS, LLC	ATTN MICHAEL CAVALLARO	113 SOUTH SERVICE ROAD			JERICHO	NY	11753	mcavallaro@arcxs.com
STERLINGRISK	ATTN JOHN B MCDONNELL	135 CROSSWAYS PARK DRIVE	PO BOX 9017		WOODBURY	NY	11797	jmcdonnell@sterlingrisk.com; mfleischer@sterlingrisk.com

EXHIBIT D

Name	Address1	Address2	Address3	Address4	City	State	Zip	Email
DOMINIC TAIBBI	652 4TH AVE				BROOKLYN	NY	11232	iamdt57@gmail.com

EXHIBIT E

Name	Address1	Address2	Address3	Address4	City	State	Zip
ACA FINANCIAL GUARANTY CORP	ATTN: CARL MCCARTHY, ESQ.	555 THEODORE FREMD AVE SUITE C-205			RYE	NY	10580
ACA FINANCIAL GUARANTY CORP	ATTN: MARIA CHENG, MANAGING DIR	555 THEODORE FREMD AVE SUITE C-205			RYE	NY	10580
AMERICAN EXPRESS		200 VESEY ST			NEW YORK	NY	10285
AMERICAN EXPRESS	PO BOX 2855				NEW YORK	NY	10116
BLACKBOARD INC	ATTN WILLIAM DAVY	1111 19TH ST, NW			WASHINGTON	DC	20036
BLACKBOARD INC	ATTN WILLIAM DAVY	650 MASSACHUSETTS AVENUE NW	6TH FLOOR		WASHINGTON	DC	20001
CAPITAL ONE NA		313 CARONDELET ST			NEW ORLEANS	LA	70130
CAPITAL ONE NA	PO BOX 60024				NEW ORLEANS	LA	70160-0024
CARRIER COMMERCIAL SERVICE		4110 BUTLER PIKE			PLYMOUTH MEETING	PA	19462
CARRIER COMMERCIAL SERVICE	P.O. BOX 93844				CHICAGO	IL	60673-3844
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: RICHARD J. MCCORD	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
CERTILMAN BALIN ADLER & HYMAN, LLP	ATTN: THOMAS J. McNAMARA	90 MERRICK AVENUE, 9TH FLOOR			EAST MEADOW	NY	11554
CIGNA HEALTH & LIFE INSURANCE CO		900 COTTAGE GROVE ROAD, B6LPA			HARTFORD	CT	06152
COHNREZNICK LLP	ATTN CHAD J. SHANDLER	4 BECKER FARM ROAD			ROSELAND	NJ	07068
DOWLING COLLEGE	ATTN: ROBERT S. ROSENFIELD	150 IDLE HOUR BLVD.			OAKDALE	NY	11769
GARDEN CITY GROUP, LLC	ATTN: IRA NIKELSBERG	1985 MARCUS AVENUE			LAKE SUCCESS	NY	11042
GARFUNKEL WILD PC	ATTN ADAM T BERKOWITZ ESQ	111 GREAT NECK ROAD			GREAT NECK	NY	11021
GEORGE FOUNDOTOS		4 DAMIN CIRCLE			ST JAMES	NY	11780
HIGHER ONE		115 MUNSON STREET			NEW HAVEN	CT	06511
INGERMAN SMITH, LLP	ATTN CHRISTOPHER J. CLAYTON	150 MOTOR PKWY, SUITE 400			HAUPPAUGE	NY	11788
INTERNAL REVENUE SERVICE		2970 MARKET STREET	MAIL STOP 5-Q30.133		PHILADELPHIA	PA	19104
JOSEPH BEHAR		9 BROWN'S RIVER RD			SAYVILLE	NY	11782
KLESTADT WINTERS JURELLER SOUTHARD	ATTN: SEAN C. SOUTHARD, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036
KLESTADT WINTERS JURELLER SOUTHARD	ATTN: LAUREN C. KISS, ESQ	200 WEST 41ST STREET, 17TH FLOOR			NEW YORK	NY	10036
LINDA ARDITO		5 TWO ROD ROAD			HUNTINGTON	NY	11743
MILMAN LABUDA LAW GROUP PLLC	ATTN JOHN M. HARRAS, ESQ	3000 MARCUS AVENUE, SUITE 3W8			LAKE SUCCESS	NY	11042
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY	ATTN: ERIC R. BLYTHE, ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY	ATTN: IAN A. HAMMEL, ESQ	ONE FINANCIAL CENTER			BOSTON	MA	02111
MINTZ, LEVIN, COHN, FERRIS, GLOVSKY	ATTN: P. MIYOKO SATO, ESQ.	ONE FINANCIAL CENTER			BOSTON	MA	02111
NEW YORK STATE DEP OF TAX & FINANCE	BANKRUPTCY UNIT - TCD	BUILDING 8, ROOM 455	W.A. HARRIMAN STATE CAMPUS		ALBANY	NY	12227
NEW YORK STATE DEPARTMENT OF ED	ATTN ALISON B. BIANCHI, COUNSEL AND	DEPUTY COMM FOR LEGAL AFFAIRS	89 WASHINGTON AVENUE		ALBANY	NY	12234

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NEW YORK STATE DEPARTMENT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION	HARRIMAN STATE OFFICE CAMPUS			ALBANY	NY	12240-0322
NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY UNIT	P.O. BOX 5300			ALBANY	NY	12205-5300
NYS UNEMPLOYMENT INSURANCE	PO BOX 4301				BINGHAMTON	NY	13902-4301
OFFICE OF THE NY STATE ATTORNEY GEN	ERIC T SCHNEIDERMAN, ATTORNEY GEN	ATTN: PEGGY FARBER	120 BROADWAY, 24TH FLOOR		NEW YORK	NY	10271
OFFICE OF THE UNITED STATES TRUSTEE	ATTN STAN YANG, ESQ, TRIAL ATTORNEY	ALFONSE D'AMATO FEDERAL COURTHOUSE	560 FEDERAL PLAZA		CENTRAL ISLIP	NY	11722
OFFICE OF THE US ATTORNEY GENERAL	U.S. DEPARTMENT OF JUSTICE	ATTN LORETTA E LYNCH, ATTORNEY GEN	950 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20530
PAUL ABRAMSON		6 WINSIDE LN			CORAM	NY	11727
PSEG LI	ATTN BRIAN HASSAN	175 E OLD COUNTRY RD			HICKSVILLE	NY	11801
PSEG LI	PO BOX 888				HICKSVILLE	NY	11802-0888
RSR CONSULTING, LLC	ATTN: NEIL BIVONA	1330 AVE OF THE AMERICAS, SUITE 23A			NEW YORK	NY	10019
RSR CONSULTING, LLC	ATTN: ROBERT S. ROSEN Feld	1330 AVE OF THE AMERICAS, SUITE 23A			NEW YORK	NY	10019
SCHULTE ROTH & ZABEL LLP	ATTN: BRIAN D. PFEIFFER	919 THIRD AVENUE			NEW YORK	NY	10022
SCHULTE ROTH & ZABEL LLP	ATTN: NEIL S. BEGLEY, ESQ.	919 THIRD AVENUE			NEW YORK	NY	10022
SECURITIES AND EXCHANGE COMMISSION	NE REG OFFICE, WOOLWORTH BUILD	ATTN JOHN MURRAY	233 BROADWAY		NEW YORK	NY	10279
SECURITIES EXCHANGE COMMISSION	ATTN GENERAL COUNSEL	100 F ST NE			WASHINGTON	DC	20549-2000
SECURITIES EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE	ATTN ANDREW CALAMARI, REGIONAL DIR	200 VESEY ST, STE 400		NEW YORK	NY	10281
SEYED RAJI		24 PLEASANT LANE			SOUTHAMPTON	NY	11968
SILVERBERG P.C.	ATTN KARL SILVERBERG, ESQ	320 CARLETON AVENUE, SUITE 6400			CENTRAL ISLIP	NY	11722
ST JOHNS UNIVERSITY	ATTN MARY PLANT	BERNADETTE LAVIN-MACDONALD CTR.	8000 UTOPIA PKWY		JAMAICA	NY	11439
STATEWIDE ROOFING INC		2120 FIFTH AVENUE			RONKONKOMA	NY	11779
THE ALLEN J FLOOD COMPANIES, INC		TWO MADISON AVENUE			LARCHMONT	NY	10538
THE UNITED STATES ATTORNEY'S OFFICE	EASTERN DISTRICT OF NEW YORK	ATTN LONG ISLAND BANKRUPTCY PROC	610 FEDERAL PLAZA, 5TH FLOOR		CENTRAL ISLIP	NY	11722
ULTIMATE POWER, INC		45 NANCY STREET			WEST BABYLON	NY	11704
UMB BANK, NATIONAL ASSOCIATION	ATTN LAURA ROBESON, SENR VICE PRES	2 SOUTH BROADWAY, SUITE 600			ST. LOUIS	MO	63102
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US DEPARTMENT OF EDUCATION	BANKRUPTCY LITIGATION SUPPORT	50 BEALE STREET, SUITE 8629			SAN FRANCISCO	CA	94105
US DEPARTMENT OF EDUCATION	ATTN:CHRISTOPHER CURRY	32 OLD SLIP, 25TH FLOOR			NEW YORK	NY	10005
WE DRIVE YOU, INC	ATTN CHRIS CUKAR	700 AIRPORT BLVD, SUITE 250			BURLINGAME	CA	94010

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ST JOHNS UNIVERSITY	ATTN MARY PLANT	BERNADETTE LAVIN-MACDONALD CTR.	8000 UTOPIA PKWY		JAMAICA	NY	11439	plantm@stjohns.edu
STATEWIDE ROOFING INC	2120 FIFTH AVENUE				RONKONKOMA	NY	11779	reception@statewideroofingli.com
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STIM & WARMUTH PC	ATTN PAULA J WARMUTH ESQ	2 EIGHTH ST			FARMINGVILLE	NY	11738	pjw@stim-warmuth.com
THE ALLEN J FLOOD COMPANIES, INC	TWO MADISON AVENUE				LARCHMONT	NY	10538	claims@ajfusa.com
UMB BANK, NATIONAL ASSOCIATION	ATTN: LAURA ROBESON, SENIOR VICE PRESIDENT	2 SOUTH BROADWAY, SUITE 600			ST. LOUIS	MO	63102	laura.roberson@umb.com
UNITED STATES DEPARTMENT OF EDUCATION	FINANCIAL SQUARE	ATTN CHRISTOPHER CURRY	32 OLD SLIP, 25TH FLOOR		NEW YORK	NY	10005	christopher.curry@ed.gov
WE DRIVE YOU, INC	ATTN CHRIS CUKAR	700 AIRPORT BLVD, SUITE 250			BURLINGAME	CA	94010	chris.cukar@wedriveu.com
WILMINGTON TRUST, NATIONAL ASSOCIATION	ATTN: JAY SMITH	25 SOUTH CHARLES STREET, 11TH FLOOR	MAIL CODE: MD2-CS58		BALTIMORE	MD	21201	jhsmit@wilmingtontrust.com

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PREMIUM ASSIGNMENT CORPORATION	PO BOX 8800				TALLAHASSEE	FL	32314-8800
PREMIUM ASSIGNMENT CORPORATION		3522 THOMASVILLE RD, SUITE 400			TALLAHASSEE	FL	32309
STERLINGISK	ATTN JOHN B MCDONNELL AND AND MICHAEL FLEISCHER	135 CROSSWAYS PARK DRIVE	PO BOX 9017		WOODBURY	NY	11797

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DOMINIC TAIBBI		652 4TH AVE			BROOKLYN	NY	11232
IAM NATIONAL PENSION FUND		1300 CONNECTICUT AVE., NW	SUITE 300		WASHINGTON	DC	20036-1703

EXHIBIT J

Name	Address1	Address2	Address3	Address4	City	State	Zip
ABSOLUTE PLUMBING OF LONG ISLAND	90F KNICKERBOCKER AVENUE				BOHEMIA	NY	11716
AO SERVICE INC		8 NEW YORK AVENUE			PORT JEFFERSON	NY	11776
CARRIER CORPORATION	PO BOX 4808 TR-5	OFFICE 401			SYRACUSE	NY	13221
DELILIAH CRAIG		14 DAWN CRESCENT			CENTRAL ISLIP	NY	11722
FINANCIAL PACIFIC LEASING, INC		3455 SOUTH 344TH WAY, SUITE 300			FEDERAL WAY	WA	98001
LEAF CAPITAL FUNDING LLC		2005 MARKET STREET, 14TH FLOOR			PHILADELPHIA	PA	19103
NEW YORK STATE DEPARTMENT OF LABOR	STATE OFFICE BUILDING	CAMPUS ROOM 500			ALBANY	NY	12240
NEW YORK STATE DEPARTMENT OF LABOR	BUILDING 12	W.A. HARRIMAN CAMPUS			ALBANY	NY	12240
POWERHOUSE MAINTENANCE, INC	D/B/A POWERHOUSE PAVING	2 WEST BEECH STREET			ISLIP	NY	11751
PREMIUM ASSIGNMENT CORPORATION	PO BOX 8800				TALLAHASSEE	FL	32314
PREMIUM ASSIGNMENT CORPORATION		3522 THOMASVILLE RD, SUITE 400			TALLAHASSEE	FL	32309
SIMPLEXGRINNELL LP		50 TECHNOLOGY DRIVE			WESTMINSTER	MA	01441
STERLING NATIONAL BANK		42 BROADWAY			NEW YORK	NY	10004
TEQLEASE, INC		23801 CALABASAS ROAD, SUITE 101			CALABASAS	CA	91302
TM BIER & ASSOCIATES, INC		79 HAZEL STREET			GLEN COVE	NY	11542
TOSHIBA FINANCIAL SERVICES		1961 HIRST DRIVE			MOBERLY	MO	65270
UNIVERSAL TEMPERATURE CONTROLS LTD		1749 JULIA GOLDBACH AVENUE			RONKONKOMA	NY	11779
UNIVEST CAPITAL, INC		3331 STREET ROAD, SUITE 325			BENSALEM	PA	19020
XEROX FINANCIAL SERVICES		45 GLOVER AVENUE			NORWALK	CT	06856

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Name	Address1	Address2	Address3	Address4	City	State	Zip
ALLEN JOHNSON, JR		138 CENTRAL BLVD			OAKDALE	NY	11769
CARMINE VACCIO		17 JACQUELINE WAY			NORTH BABYLON	NY	11703
CHERISSE FORBERG		102 CONNETQUOT DR			OAKDALE	NY	11769
CONNIE RACANELLI		1895 WALT WHITMAN ROAD			MELVILLE	NY	11747
DEBBIE DEJONG		21 CHATEAU DR			OAKDALE	NY	11769
DENNIS O'DOHERTY ESQ		25 CANDEE AVE			SAYVILLE	NY	11782
FRANK CETERO, ESQ		248 HIGBIE LANE			WEST ISLIP	NY	11795
JAYNE LORUSSO-KAHT		135 MAPLEWOOD RD			HUNTINGTON STATION	NY	11746
JOHN K CASEY		115 IDLE HOUR BLVD			OAKDALE	NY	11769
KATHLEEN SCIANDRA, ESQ		5 WESLEYAN COURT			SMITHTOWN	NY	11787
KEVIN DOWD		9 HOLLY RD			OAKDALE	NY	11769
LANCE LONGO, ESQ		43 SCHNEIDER LANE			HAUPPAUGE	NY	11788
MELODY COPE		21 CHATEAU DR			OAKDALE	NY	11769
MICHAEL CAPASSO, ESQ	159 ROUTE 25A	BUILDING 2 SUITE B			MILLER PLACE	NY	11746
O'DOHERTY & CATALDO	ATTN SAL J CATALDO, ESQ	25 CANDEE AVE			SAYVILLE	NY	11782
RICHARD FORBERG		102 CONNETQUOT DR			OAKDALE	NY	11769
STEPHEN J KUZMA, ESQ	1660 ROUTE 112				PORT JEFFERSON STATION	NY	11776
TARA VACCIO		17 JACQUELINE WAY			NORTH BABYLON	NY	11703
TREANOR ASSOCIATES CORP	ATTN SEAN TREANOR	182 EASTWOOD BLVD			CENTEREACH	NY	11720

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CALIFORNIA REPUBLIC BANK	ATTN LEGAL DEPARTMENT	18400 VON KARMAN	SUITE 100		IRVINE	CA	92612
LAZARD ASSET MANAGEMENT	ATTN LEGAL DEPARTMENT	30 ROCKEFELLER PLAZA			NEW YORK	NY	10112
RABOBANK NA	ATTN LEGAL DEPARTMENT	2100 SOUTH BLOSSER ROAD			SANTA MONICA	CA	93458
SIGNATURE BANK	ATTN CRAIG STOLOW	565 FIFTH AVENUE, 12TH FLOOR			NEW YORK	NY	10017
TD BANK NA	ATTN LEGAL DEPARTMENT	1701 MARLTON PIKE E			CHERRY HILL	NJ	08003
TD BANK NA	ATTN LEVY DEPARTMENT	1701 ROUTE 70 EAST			CHERRY HILL	NJ	08034-5400
TD WEALTH	ATTN LEGAL DEPARTMENT	1701 MARLTON PIKE E			CHERRY HILL	NJ	08003
US BANK NA	ATTN LEGAL DEPARTMENT	800 NICOLLET MALL			MINNEAPOLIS	MN	55402

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JTA LEASING CO LLC		34 WREN DR			EAST HILLS	NY	11576
LEAF CAPITAL FUNDING, INC		1720 A CRETE ST			MOBERLY	MO	65270
MAIL FINANCE / NEOPOST USA		478 WHEELERS FARMS RD			MILFORD	CT	06481
MARLIN BUSINESS BANK		2795 E COTTONWOOD PKWY	SUITE # 120		SALT LAKE CITY	UT	84121
XEROX FINANCIAL SERVICES LLC		45 GLOVER AVE			NORWALK	CT	06856

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